

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Hon. Richard Alan Enslen

v.

Case No. 1:05-mc-00042

CARL J. BOS,

Respondent.

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**REPORT AND RECOMMENDATION**

In response to the Petition of the United States of America to Enforce an Internal Revenue Service Summons (Dkt. 1), the Court issued an Order to Show Cause why Carl J. Bos should not be compelled to obey the IRS summons served on him on July 9, 2004. Carl J. Bos did not appear at the show cause hearing. However, Assistant United States Attorney Agnes Kempker-Cloyd stated that she had received information from Mr. Bos suggesting that he would be willing to comply with the IRS summons. Mr. Bos also did not file any written objections or defenses to the summons. At the hearing, Sandy Charter, Revenue Officer for the Internal Revenue Service, swore to the matters contained in the declaration, Government Exhibit A, in support of the Petition. Therefore, pursuant to 28 U.S.C. § 636(b)(1)(B), allowing magistrate judges to submit proposed findings of fact and recommendations for disposition, I hereby recommend that the Court issue an order that Carl J. Bos comply with the IRS summons served on July 9, 2004, within thirty (30) days of the Court's order.

Respectfully submitted,

Date: May 12, 2005

/s/ Ellen S. Carmody  
ELLEN S. CARMODY  
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).